

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Third Interim Application
(06/01/06 - 09/30/06)
Exhibit B

This narrative describes the major areas addressed by Deloitte & Touche LLP ("D&T") during these Chapter 11 proceedings.

AUDIT PROCEDURES FOR AHG

D&T performed various procedures for the substantive testing of the division's trial balance. This included audit procedures for the testing of Cash, Investments, Fixed Assets, Special Tools, Accounts Payable, Accrued Liabilities, Deferred Credits, Liabilities Subject to Compromise, Other Liabilities, Revenues and Expenses. These procedures included obtaining and testing reconciliations, confirming balances, examining supporting documents and inquiries with Debtor personnel among other procedures.

AUDIT PROCEDURES FOR DELPHI HEADQUARTERS

D&T performed various procedures for the substantive testing of the division's trial balance. This included audit procedures for the testing of Cash, Investments, Fixed Assets, Special Tools, Accounts Payable, Accrued Liabilities, Deferred Credits, Liabilities Subject to Compromise, Other Liabilities, Wire Room Disbursements, Stock-based Compensation, Derivatives, Payroll Liabilities, Revenues and Expenses. These procedures included obtaining and testing reconciliations, confirming balances, examining supporting documents and inquiries with Debtor personnel among other procedures.

AUDIT PROCEDURES FOR DPSS

D&T performed various procedures for the substantive testing of the division's trial balance. This included audit procedures for the testing of Cash, Investments, Fixed Assets, Special Tools, Accounts Payable, Accrued Liabilities, Deferred Credits, Liabilities Subject to Compromise, Other Liabilities, Revenues and Expenses. These procedures included obtaining and testing reconciliations, confirming balances, examining supporting documents and inquiries with Debtor personnel among other procedures.

AUDIT PROCEDURES FOR ELECTRONICS & SAFETY

D&T performed various procedures for the substantive testing of the division's trial balance. This included audit procedures for the testing of Cash, Investments, Fixed Assets, Special Tools, Accounts Payable, Accrued Liabilities, Deferred Credits, Liabilities Subject to Compromise, Other Liabilities, Revenues and Expenses. These procedures included obtaining and testing reconciliations, confirming balances, examining supporting documents and inquiries with Debtor personnel among other procedures.

AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS

D&T performed various procedures for the substantive testing of the employee benefit liabilities. This included audit procedures for the testing of Pension and other Post-Retirement Benefits and Other Post-Employment Benefits. These procedures included obtaining and testing reconciliations, confirming balances, examining supporting documents and inquiries with Debtor personnel and third-party providers among other procedures.

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AUDIT PROCEDURES FOR ENERGY & CHASSIS

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AUDIT PROCEDURES FOR PACKARD

D&T performed various procedures for the substantive testing of the division's trial balance. This included audit procedures for the testing of Cash, Investments, Fixed Assets, Special Tools, Accounts Payable, Accrued Liabilities, Deferred Credits, Liabilities Subject to Compromise, Other Liabilities, Revenues and Expenses. These procedures included obtaining and testing reconciliations, confirming balances, examining supporting documents and inquiries with Debtor personnel among other procedures.

AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY

D&T performed various procedures related to Financial Reporting, including testing of the consolidation, reviewing financial statements, reviewing filings with the bankruptcy court to determine financial reporting implications, auditing supporting information for footnote disclosures, reporting on the results of D&T's audit procedures and evaluating application and impact of accounting principles and industry developments on the Debtor's financial statements. These procedures included obtaining and testing reconciliations, confirming balances, obtaining independent analyses, examining supporting documentation, researching accounting principles and industry developments, and inquiries with Debtor management.

AUDIT PROCEDURES FOR STEERING

D&T performed various procedures for the substantive testing of the division's trial balance. This included audit procedures for the testing of Cash, Investments, Fixed Assets, Special Tools, Accounts Payable, Accrued Liabilities, Deferred Credits, Liabilities Subject to Compromise, Other Liabilities, Revenues and Expenses. These procedures included obtaining and testing reconciliations, confirming balances, examining supporting documents and inquiries with Debtor personnel among other procedures.

AUDIT PROCEDURES FOR THERMAL & INTERIOR

D&T performed various procedures for the substantive testing of the division's trial balance. This included audit procedures for the testing of Cash, Investments, Fixed Assets, Special Tools, Accounts Payable, Accrued Liabilities, Deferred Credits, Liabilities Subject to Compromise, Other Liabilities, Revenues and Expenses. These procedures included obtaining and testing reconciliations, confirming balances, examining supporting documents and inquiries with Debtor personnel among other procedures.

AUDIT PROCEDURES ON INCOME TAXES

D&T performed various procedures for the substantive testing of amounts recorded (1) as assets and liabilities on the Debtor's balance sheet as deferred taxes (2) as liabilities on the Debtor's balance sheet as income tax payables and contingency reserves and (3) as tax benefits and provisions recorded on the Debtor's statement of operations. These procedures included obtaining and testing reconciliations, confirming balances, obtaining independent analyses, examining supporting documentation, and inquiries with Debtor management.

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AUDIT PROCEDURES PLANNING AND DEVELOPMENT

D&T performed various procedures related to completing risk assessments and review of the engagement audit plan; preparation and distribution of instructions to D&T participating offices; obtaining and importing trial balances and creating leadsheets.

ENGAGEMENT ADMINISTRATION, PLANNING AND MANAGEMENT

D&T performed various procedures related to budgeting and scheduling for the engagement; engagement planning, including updating our understanding of the Debtor; monitoring pre-approval of fees; monitoring of engagement status, preparation of open items listing for distribution and discussion with the Debtor; and coordination of various services to the Debtor.

INTERNAL CONTROL TESTING

D&T performed various procedures for the evaluation of the design of and for the testing of management's assessment and the operational effectiveness of internal controls over the Debtor's business processes for each of the operating divisions, general computer controls for six data centers, and eleven application specific general computer controls related to the requirements of section 404 of Sarbanes-Oxley.

PREPARATION OF FEE AND EXPENSE APPLICATIONS

D&T prepared monthly fee statements and the second interim fee application in accordance with the requirements mandated by the court. Included in this category is time associated with the compilation, summarization, review, and reconciliation of services provided and expenses incurred in this Chapter 11 proceeding and the preparation of court filings.

REVIEW OF AUDIT WORKPAPERS AND SUPERVISION

D&T performed various procedures related to review and supervision, including discussion with and review of work performed by engagement personnel, coordination of scheduling of engagement personnel, review of D&T participating office's reporting package and coordinating audit procedures with client personnel.

REVIEW PROCEDURES FOR FIRST QUARTER

D&T performed various procedures, on a post-petition basis, related to the review of the Debtor's results as of March 31, 2005 and for the three and nine month periods then ended in accordance with the standards of the Public Debtor Accounting Oversight Board. These procedures included obtaining and reviewing reconciliations, obtaining independent analyses, examining supporting documentation, and inquiries with Debtor management.

REVIEW PROCEDURES FOR SECOND QUARTER

D&T performed various procedures, on a post-petition basis, related to the review of the Debtor's results as of June 30, 2005 and for the three and nine month periods then ended in accordance with the standards of the Public Debtor Accounting Oversight Board. These procedures included obtaining and reviewing reconciliations, obtaining independent analyses, examining supporting documentation, and inquiries with Debtor management.

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REVIEW PROCEDURES FOR THIRD QUARTER

D&T performed various procedures, on a post-petition basis, related to the review of the Debtor's results as of September 30, 2005 and for the three and nine month periods then ended in accordance with the standards of the Public Debtor Accounting Oversight Board. These procedures included obtaining and reviewing reconciliations, obtaining independent analyses, examining supporting documentation, and inquiries with Debtor management.

SAS 99 / JOURNAL ENTRY TESTING

D&T performed various audit procedures in response to Statement of Auditing Standard 99, "Consideration of Fraud in a Financial Statement Audit." This included discussions with the D&T global engagement team, evaluation of the Debtor's programs and controls to mitigate fraud, consideration and planning for fraud risk factors and specific identified risk, interviews of Debtor management, testing of revenue recognition, historic look-back of significant accounting estimates and journal entry testing among other procedures.

TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS

D&T performed various procedures related to technical accounting issues, including consultation with D&T's National Office.